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UNITED STATES DISTRICT COURT FOR THE

SOUTHERN DISTRICT OF CALIFORNIA

RODNEY M. TOOTHACRE, Plaintiff, v. UNITED STATES OF AMERICA, THE INTERNAL REVENUE SERVICE Defendants.	Civil No. 07-cv-2289-DMS-WMC **DECLARATION OF CAROLINE A. NEWMAN**

I, Caroline A. Newman, pursuant to 28 U.S.C. § 1746, hereby declare that:

1. I am an attorney with the United States Department of Justice, Tax Division located in Washington, D.C. I have been assigned to the above-captioned matter and am in possession of the Department of Justice files concerning this matter. I have reviewed those files in my possession in making the representations below.

2. In December of 2005, Mr. Toothacre submitted forms to the Internal Revenue Service ("IRS") requesting a Due Process Hearing challenging, among other things, the tax liens filed against him for his 1993 and 1994 liabilities.

3. At his Due Process hearing, Mr. Toothacre argued that the statute of limitations for collection

had expired for those liabilities.

4. On November 22, 2006, the IRS issued its Notice of Determination to Mr. Toothacre, finding that the collection statute of limitations period was still open on the 1993 and 1994 liabilities and it sustained the liens.

5. Pursuant to 26 U.S.C. §§ 6320(c) and 6330(d), Mr. Toothacre appealed the result of his Due Process Hearing by filing a petition in Tax Court on December 21, 2006. Attached hereto as Exhibit A is a true and correct copy of the docket sheet for Mr. Toothacre's case filed in the United States Tax Court, Case No. 26357-06.

6. Attached hereto as Exhibit B are true and correct copies of the pleadings in Mr. Toothacre's Tax Court proceeding, Case No. 26357-06. They include: (I) Trial Brief by Mr. Toothacre; (II) Answering Brief by the IRS; (III) Reply Brief by Mr. Toothacre; (IV) Stipulation of Facts; and (V) Mr. Toothacre's Motion to Supplement the Record.

7. One of the questions presented in Mr. Toothacre's Tax Court proceedings is whether the statute of limitations bars collection on his1993 and 1994 outstanding income tax liabilities. This is demonstrated on page 3 of the Answering Brief by the IRS, attached hereto as Exhibit B.

8. Attached hereto as Exhibit C is a true and correct copy of the letter the United States sent to chambers on February 22, 2008, pursuant to Rule 6(a) of the Civil Pretrial & Trial Procedures.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 18th day of June, 2008.

s/ Caroline A. Newman
CAROLINE A. NEWMAN
Trial Attorney, Tax Division
U.S. Department of Justice